

THIS OBJECTION SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**NOTICE OF HEARING ON DEBTORS'
SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on December 8, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their seventy-fifth omnibus objection to claims (the "Debtors' Seventy-Fifth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Seventy-Fifth Omnibus Objection to Claims will be held

before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **January 20, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Seventy-Fifth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., and Linda Riffkin, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.);

so as to be so filed and received by no later than **January 7, 2011 at 4:00 p.m. (Eastern Time)**
(the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Seventy-Fifth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Seventy-Fifth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: December 8, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----X

**DEBTORS' SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY AS EQUITY CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS SEVENTY-
FIFTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S)
ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. Each of the proofs of claim listed on Exhibit A annexed hereto (collectively, the “Stock Claims”) was filed as a general unsecured, secured, priority, or administrative expense claim pursuant to section 507(a) of title 11 of the United States Code (the “Bankruptcy Code”) based on the ownership of preferred stock, common stock, or other equity interest (collectively, “stock”) in LBHI or alleged losses related thereto. The Debtors file this omnibus objection (the “Seventy-Fifth Omnibus Objection to Claims”) to reclassify the Stock Claims as equity interests because the ownership of stock does not constitute a claim against a debtor’s estate and alleged losses based on equity securities are subordinated to all claims senior or equal to such equity securities.

Jurisdiction

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

3. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to

operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

5. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

The Stock Claims Should Be Reclassified as Interests

6. On January 14, 2010, the Court entered an order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664], which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” (Procedures Order at 2.)

A. Stock is an Equity Security

8. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §510(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

9. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

10. As noted above, each of the Stock Claims is based on the ownership of preferred stock, common stock, or other equity interest in LBHI. Certain Stock Claims include a CUSIP number or ticker symbol for LBHI stock; others describe the basis of the claims as “preferred stock,” “common stock,” “stock,” “shares,” “equity interests” or using similar terms. The holders of Stock Claims are equity security holders. *See* 11 U.S.C. §§ 101(16) and (17). They have “interests” but not “claims” against the Debtors, and, accordingly, the Debtors hereby object to reclassify the Stock Claims as equity interests.

B. Damages from the Purchase or Sale of an Equity Security Are Subordinated

11. Section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor or for damages arising from the purchase or sale of a security shall be subordinated to all claims or interests that are senior to or equal to the claim or interest represented by such security, except that if such security is common stock, such claim has the same priority as common stock. 11 U.S.C. § 510(b).

12. Courts have generally applied section 510(b) liberally. *In re Enron Corp.*, 341 B.R. at 162-63 (“[T]he broad applicat[ion] of section 510(b) is now quite settled.”). Courts have construed the language in section 510(b) as being broad enough to include fraud, violations of securities laws, breach of contract, and related causes of action against debtors. *See e.g. id.* at 141 (subordinating breach of contract, fraudulent inducement, and fraudulent retention claims); *In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor’s failure to issue its common stock to employee in exchange for his stock in another company, allegedly in violation of the parties’ termination agreement, was a claim arising from the purchase or sale of the debtor’s stock.).

13. Certain Stock Claims assert claims arising from rescission of a purchase or sale of a security of a Debtor or its affiliate or damages arising from the purchase or sale of such security. As set forth above, section 510(b) forecloses the possibility that such Stock Claims receive equal or better treatment than valid general unsecured claims against the Debtors. *See* 11 U.S.C. § 510(b); *In re Enron Corp.*, 341 B.R. at 158 (“Congress enacted § 510(b) to prevent disappointed shareholders from . . . bootstrap[ing] their way to parity with general unsecured creditors in a bankruptcy proceeding.”) (internal quotations omitted). Accordingly, to the extent

applicable, the Stock Claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests.¹

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Seventy-Fifth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

¹ The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding to subordinate a Stock Claim pursuant to Bankruptcy Code section 510(b). 11 U.S.C. § 502(a); FED. R. BANKR. P. 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) ("Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.").

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: December 8, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

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767 Fifth Avenue
New York, New York 10153
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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ADLER, HERBERT & ESTELLE JTWR 4615 9TH AVENUE, ""APT"" 2B BROOKLYN, NY 11220		08/13/2009	8115	\$12,597.51
2	ANSIACO SA C/O MRS. MICHELLE NG 11 KEPPEL ROAD, RCL CENTER, #08-00 NEW BRUNSWICK, NJ 089057 SINGAPORE		09/16/2009	13469	Undetermined
3	ARPUTHAM, JAYAKUMAR MRS. USHARANI JAYAKUMAR NO. 16, 6TH CROSS WEST STREET SHENOY NAGAR CHENNAI, 6000 030 INDIA	08-13555 (JMP)	09/24/2009	34881	\$100,000.00
4	ASH, MARY F. 3636 S IRON ST CHICAGO, IL 606091321		09/21/2009	25519	\$81,425.07
5	ASHLEY, WALTER A 4467 N RIDGE RD MEARS, MI 49436		04/13/2009	3942	Undetermined
6	AULBERT, MARY R 55 RUE DE PAIX LAKE SAINT LOUIS, MO 63367		09/11/2009	11473	\$1,880.03
7	BANQUE BARING BROTHERS STURDZA SA 112, RUE DU RHONE PO BOX 3024/1211 GENEVA 3, SWITZERLAND	08-13555 (JMP)	05/26/2009	4564	\$2,512.50

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
8	BEMO EUROPE C/O BERNARD HUGO BANQUE-BAMO, EUROPE 49, AVENUE D'IEA PARIS, 75116 FRANCE		09/18/2009	17610	\$195,150.00
9	BEMO SAL C/O SAMIH SAADEH BANQUE BEMO SAL IMMEUBLE ESSELY 7TH FLOOR RIAD EL SOLH SQ PO BOX 11-7048 BEYROUTH, LEBANON		09/15/2009	13119	\$2,557,606.24
10	BERTACCINI, DAVID 35 STONE HOUSE RD SOMERS, NY 10589	08-13555 (JMP)	04/22/2009	3888	\$50,400.00
11	BETANCOURT, MARTINE 90 AMSTERDAM AVENUE TEANECK, NJ 07666		09/21/2009	23814	Undetermined
12	BOTTER, JAMES 2502 GREENVALE CT SANTA ROSA, CA 95401	08-13555 (JMP)	09/15/2009	13055	\$103,020.00
13	BROWN, RICHARD A., EXECUTOR, ESTATE OF NATHAN BROWN 221 OLD EAGLE SCHOOL ROAD STRAFFORD, PA 19087	08-13555 (JMP)	11/26/2008	1118	Undetermined
14	CABLES, DENISE D AND PAUL S 3878 SHELDON DR ATLANTA, GA 30342-4210		09/28/2009	35332	\$9,896.70
15	CANSO CATALINA FUND C/O CANSO FUND MANAGEMENT 100 YORK BLVD., STE 550 RICHMOND HILL, ON L4B 1J8 CANADA	08-13555 (JMP)	09/22/2009	32397	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
16	CAROL, CHOW PUI WA, MS. 4D VILLAGE GARDENS 40 FA PO STREET KOWLOON, HONG KONG	08-13555 (JMP)	09/28/2009	35324	\$100,000.00
17	CASTELO, CATHERINE A. 903 GENTRYS WALK ATLANTA, GA 30341	08-13555 (JMP)	09/23/2008	15	\$29,700.00
18	CATALANO, JULIE A 109 NANCY LANE CHESTER, NY 10918		09/22/2009	31388	Undetermined
19	CENTRICA INVESTMENT CAPITAL, INC. HSBC PRIVATE BANK INTERNATIONAL ATTN: EMILIO ARGUELLO 1441 BRICKELL AVE. 17TH FLOOR MIAMI, FL 33131	08-13555 (JMP)	09/21/2009	22590	\$87,100.00
20	CHAISETZ, MARYALICE 14 VERDIN DRIVE NEW CITY, NY 10956		09/10/2009	11090	\$51,164.00
21	CHASATAVORAVONG, VEERASAK/CHASATAWORAWONG, SUKONTHA 940/315 BANGNA-TRAD ROAD, KM 3 BANGKOK, 10260 THAILAND		09/14/2009	12137	Undetermined
22	CHIDCHUA SUNTHAROS/UDOM PANOMNETKUL 1/20 BANGKOK BANK LANE SUAPA ROAD BANGKOK, 10100 THAILAND		09/14/2009	12136	Undetermined
23	CHINNERY, CHRISTINE 47 LILLIESHALL ROAD LONDON, GT LON, SW4 0LW UNITED KINGDOM		08/20/2009	8781	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
24	CHLADEK, IRMIN NESTROYWEG 14 WR. NEUDORE, A-2351 AUSTRIA	08-13555 (JMP)	09/14/2009	11976	\$1,496.00
25	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6901	\$86,475.00
26	COIRO-TIMMER, ANTONELLA 1911 ADAMS AVE WEST ISLIP, NY 11795	08-13555 (JMP)	09/10/2009	11282	\$5,000.00*
27	COMFORT HOLDINGS LTD. EAST BAY STREET P.O. BOX N-7757 NASSAU, BAHAMAS		09/21/2009	24220	Undetermined
28	COSTA, JULIA 293 ELSMERE PLACE FORT LEE, NJ 07024		08/17/2009	8536	\$34,731.67
29	COSTIN, PAUL 508-15 PLACE DE LA TRIADE POINTE-CLAIRE, QC H9R OA3 CANADA		07/23/2009	6020	\$37,844.33
30	DAICHI JAPAN CORPORATION ROOM 212 2/F METRO CENTRE 1 32 LAM KING STREET KOWLOON BAY KOWLOON, HONG KONG		09/22/2009	33216	\$1,500,000.00
31	DE GRAMONT, ANTOINE 3711 SAN FELIPE ST UNIT 12B HOUSTON, TX 77027-4040		10/27/2009	48733	\$5,013.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
32	DE VISDOMINI, ARTURO FLAT 8 T OBSERVATORY GARDENS LONDON, W8 7HY UNITED KINGDOM	08-13555 (JMP)	09/22/2009	31751	Undetermined
33	DEBOST, MICHEL 340 EDGEMEER PL. OBERLIN, OH 44074		09/04/2009	10391	\$2,207.00
34	DEEPAK, SUREKA RM 1725, 17TH FLOOR STAR HOUSE, 3 SALISBURY ROAD TSIM SHA TSUI KOWLOON, HONG KONG	08-13555 (JMP)	09/21/2009	24966	Undetermined
35	DELACRUZ-SANTULLI, MARITZEL 1203 RIVER ROAD APT 2B EDGEWATER, NJ 07020	08-13885 (JMP)	10/10/2008	162	\$5,984.41
36	DEUTSCHE BANK S.A.E. ACTING ON BEHALF OF THE CLIENTS LISTED IN THE ATACHED ANNEX. ATTN: BELEN DOPAZO RONDA GENERAL MITRE 72-74 BARCELONA, 08017 SPAIN		10/29/2009	56298	\$29,704.50
37	DREAM VENTURES (BAHAMAS) LTD EAST BAY STREET PO BOX N-7757 NASSAU, BAHAMAS		09/11/2009	11395	Undetermined
38	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 3000181002 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32591	\$42.00

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OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
39	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 00.402163_0 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32637	\$4,200.00
40	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 200002281 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32638	\$189.00
41	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG POLICY # 4905004083 ATTN: A. REUS 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131	08-13555 (JMP)	11/02/2009	63345	\$33,306.50
42	DRRT FBO UBS (BAHAMAS) LTD. PA 100 SE 2ND STREET SUITE 2610 MIAMI, FL 33131		09/22/2009	32716	\$966.00
43	DRRT FBO UBS (BAHAMAS) LTD. GL 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32717	\$579.60
44	DRRT FBO UBS (BAHAMAS) LTD. BR 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32718	\$2,100.00
45	DRRT FBO UBS (BAHAMAS) LTD. IN 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32719	\$772.80
46	DRRT FBO UBS (BAHAMAS) LTD. MO 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32720	\$181.44

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
47	DUNDEE SECURITIES CORPORATION INSTITUTIONAL DEPARTMENT ATTN: PATRICIA MARQUES 1 ADELAIDE STREET EAST SUITE 2700 TORONTO, ON M5C 2VP CANADA	08-13555 (JMP)	10/23/2009	45278	\$8,550.00
48	DUNN, WILLIAM J. 10714 GRAYSON STREET JACKSONVILLE, FL 32220-1868	08-13555 (JMP)	04/16/2009	3789	\$3,278.50
49	FLYNN, DAVID AND KERRY 26 STONEYBROOK CIRCLE ANDOVER, MA 01810	08-13555 (JMP)	10/10/2008	161	\$4,451.98
50	FORSTER, CRAIG 36 OVERBROOK DRIVE MILLWOOD, NY 10546		08/06/2009	7472	\$11,149.00
51	FRIEDMAN, LEONARD AND TERRY JTWROS 17770 DEAUVILLE LANE BOCA RATON, FL 33496-2455		09/10/2009	11157	\$3,981.72
52	FRIEDMAN, SAMANTHA J. 17770 DEAUVILLE LANE BOCA RATON, FL 33496-2455		09/10/2009	11158	\$995.43
53	GANDHI, JENNIFER & VINIT 25 COLUMBIA PLACE MERRICK, NY 11566		09/22/2009	28670	\$47,799.12
54	GIANNICO, CHRISTINE 68-63 108TH STREET APT 4P FOREST HILLS, NY 11375	08-13555 (JMP)	09/22/2009	26574	\$3.40

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
55	GIDWANI, DINESH/JAIRAM MANGHARAM 30 LA SALLE ROAD KOWLOON TONG KOWLOON, HONG KONG	08-13555 (JMP)	09/21/2009	25365	\$124,226.00
56	GIDWANI, MANU 14 MARGARITA STREET BACOLOD CITY, NEGROS OCCIDENTAL, 6100 PHILIPPINES		09/21/2009	24256	\$100,000.00
57	GREEN, LINDA M. 411 N CALLE DE LUMBRE GREEN VALLEY, AZ 85615	08-13555 (JMP)	04/08/2009	3720	\$7,140.95
58	HAGODATO PIANE LIMITED UBS TRUSTEES (SINGAPORE) LTD, RET 23011 5 TEMASEK BOULEVARD, #18-00 SUNTEC TOWER FIVE , 038985 SINGAPORE		09/16/2009	14182	Undetermined
59	HANCOCK,STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM		08/19/2009	8682	Undetermined
60	HARVEY, JAY 15 GROVE STREET SAN RAFAEL, CA 94901	08-13555 (JMP)	02/03/2009	2535	\$284.70
61	HOPEWELL CAPITAL CORPORATION 6TH FLOOR 1122-4TH STREET SW CALGARY, ALBERTA, T2R 1M1 CANADA		08/17/2009	8453	\$206,378.31
62	HOUKEPEN, JAM JANTEN KATEDREEF 17 GR GOIRLE, 5051 NETHERLANDS	08-13555 (JMP)	10/02/2009	36084	\$320.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
63	ICH PROPRIETARY INVESTMENTS LTD 30 RAFFLES PLACE #20-02 CHEVRON HOUSE , ME 048622 SINGAPORE		09/18/2009	18568	\$84,550.00
64	INTRAWITYANUNT, PIMMARA INTRAWITYANUNT, POLAWAT SUPAKARN CONDOMINIUM #17C CHAREONAKORN ROAD, KLONGSAN BANGKOK, 10600 THAILAND		09/14/2009	12493	Undetermined
65	JAMES, ALLEN NATIONAL BANK FINANCIAL 10180 101 STREET 3500 MANULIFE PLACE EDMONTON, AB T5J 3S4 CANADA	08-13555 (JMP)	05/04/2009	4522	\$10,035.63
66	JAMESON, IAN M 5 HILLIER ROAD LONDON, GT LON, SW116AX UNITED KINGDOM	08-13555 (JMP)	09/17/2009	15387	\$438.70
67	JOSEPH MILLER TRUST ATTORNEY ALFRED PIERCE, TTEE 124 BELVIDERE STREET NAZARETH, PA 18064	08-13555 (JMP)	02/05/2009	2600	\$98.00
68	KANGANIS, HELEN 1212 WINDWARD ROAD MILFORD, CT 06460	08-13555 (JMP)	08/20/2009	8827	\$7,379.75
69	KELLY JR., ALFRED M. 7272 ROYCE PLACE BROOKLYN, NY 11234		07/21/2009	5827	Undetermined
70	KLOPSIS, NICHOLAS 18 STUYVESANT ROAD OAKDALE, NY 11769	08-13555 (JMP)	10/07/2009	36839	\$7,200.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
71	KOREY, SETH 7543 E TAILSPIN LN SCOTTSDALE, AZ 85255	08-13905 (JMP)	09/21/2009	24462	\$59,512.45
72	KRUEGER, STEPHEN E 5442 TAMARACK CIR MINNETONKA, MN 55345-4258	08-13555 (JMP)	07/20/2009	5715	\$8,548.89
73	LASALLE, FLORENCE 3171 N BRACKENFERN PT BEVERLY HILLS, FL 34465	08-13555 (JMP)	08/14/2009	8289	Undetermined
74	LASHER, DENISE CGM IRA CUSTODIAN P.O. BOX 1440 LUTZ, FL 33548-1440	08-13555 (JMP)	09/10/2009	11163	\$7,383.00
75	LEE, SANDERS 6TH FLOOR 1122-4TH STREET SW CALGARY, ALBERTA, T2R 1M1 CANADA	08-13555 (JMP)	08/17/2009	8452	\$916,438.69
76	LELKO, JOHN H. & MARGARET D. 1034 CROSSBROOK BLVD. GALLOWAY, OH 43119	08-13555 (JMP)	08/06/2009	7561	\$10,000.00
77	LIGHTEN, WILLIAM E. 48 WELLINGTON AVE. NEW ROCHELLE, NY 10804	08-13555 (JMP)	09/22/2009	28229	\$20,057,279.00*
78	LOMBARD INTERNATIONAL ASSURANCE S.A. FAO PAUL CASEY-ACCOUNT P11001 AIRPORT CENTER 2, ROUTE DE TREVES L-2633 SENNINGERBERG , LUXEMBOURG	08-13555 (JMP)	09/08/2009	10713	\$17,568.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
79	LOMBARD INTERNATIONAL ASSURANCE S.A. FAO PAUL CASEY-ACCOUNT P10989 AIRPORT CENTER 2, ROUTE DE TREVES SENNINGERBERG, L-2633 LUXEMBOURG	08-13555 (JMP)	09/18/2009	18775	\$685,880.58
80	LUCKY ASIA TRADING LIMITED C/O CHIGWELL CHANCE LIMITED FLAT A, 7/F, MILTON MANSION 96, NATHAN ROAD KOWLOON, HONG KONG	08-13555 (JMP)	09/23/2009	34424	\$100,000.00
81	LYNCH, MARY A. 501 EAST 79TH ST. NEW YORK, NY 10021		09/21/2009	24410	Undetermined
82	MAGLOICCA, FRANCES 36 CLEVELAND AVE EAST BRUNSWICK, NJ 08816-4746		09/03/2009	10273	\$7,921.78
83	MAIONE, CYANNE 262 HOLLYWOOD AVE FAIRFIELD, NJ 07004		09/21/2009	22115	\$18,397.80
84	MALTHOUSE, SAMANTHA J. 206 PRIESTS LANE ESSEX SHENFIELD, CM158LG UNITED KINGDOM		09/23/2009	34576	Undetermined
85	MARKS, BERNARD 550 S.E. MIZNER BLVD. APT B-311 BOCA RATON, FL 33432	08-13555 (JMP)	09/17/2009	15556	\$17,986.26
86	MAZARAKIS, JIM 6 IVY BROOK FARM CT COCKEYSVILLE, MD 21030-1743		09/14/2009	12306	\$3,254.62

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
87	MCGOVERN, MATTHEW 1114 HUDSON STREET UNIT #7 HOBOKEN, NJ 07030		09/22/2009	28551	Undetermined
88	MCNAIR, PATRICIA C. 621 VALLEY ROAD 2ND FLOOR MONTCLAIR, NJ 07043	08-13555 (JMP)	09/21/2009	23599	\$587.65
89	MEHTA, MANJU PO BOX 511 LA CANADA, CA 91012		07/24/2009	6061	\$1,758.51
90	MILBERG, LEONARD 99 PARK AVE NEW YORK, NY 10016		09/22/2009	31540	\$17,000.00
91	MILSTEIN, ORI 43 TCHERNIHOVSKY STREET TEL-AVIV, 63428 ISRAEL	08-13555 (JMP)	08/10/2009	7946	\$25,982.00
92	MOTHERLAND LIMITED C/O DBSCSL 11/F, THE CENTER 99 QUEEN'S ROAD , HONG KONG		09/16/2009	14325	\$0.00*
93	MOUM, FRANCESCA 214 LINDEN AVENUE WESTFIELD, NJ 07090		09/22/2009	31123	\$1,460.00
94	MRINKY, ROMAN 3415 NEPTTUNE AVE., APT 2107 BROOKLYN, NY 11224	08-13555 (JMP)	10/09/2008	129	\$2,630.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
95	NANIKRAM, BHARVANI DILIPKUMAR & DILIP, BHARVANI VINAL 20-C BUTLER TOWERS, 1-5 BOYCE ROAD JARDINE'S LOOKOUT , HONG KONG	08-13555 (JMP)	09/24/2009	34771	\$100,000.00
96	ORAWAN PATTANAPEERADEJ/ TANAPORN RUKSUJARIT 209/1, NAMUANG RD MUANG KHON KAEN, 40000 THAILAND		09/15/2009	12763	Undetermined
97	ORAWAN PATTANAPEERADEJ/ TANAPORN RUKSUJARIT 209/1, NAMUANG RD MUANG KHON KAEN, 40000 THAILAND		09/15/2009	12764	Undetermined
98	ORELLANA, OLGA S MARITAL TR UNDER ORELLANA FAMILY TR 541 COMSTOCK AVE LOS ANGELES, CA 90024	08-13555 (JMP)	04/27/2009	4232	Undetermined
99	ORELLANA, OLGA S TTEE RESIDUARY TR UNDER ORELLANA FAMILY TR 541 COMSTOCK AVE LOS ANGELES, CA 90024	08-13555 (JMP)	04/27/2009	4233	Undetermined
100	OVEJERO, SILVIA AND/OR DAVID DE LAFUENTE RAMBLA GANDHI 189 PORTERIA MONTEVIDEO, URUGUAY	08-13555 (JMP)	09/22/2009	33112	\$14,746.10
101	PAPANASTASOULIS, GEORGE SPYRIDON & CHIARELLA, ROSANNA 130 RUE SAUVE ISE BIZARD, QC CANADA	08-13555 (JMP)	09/08/2009	10753	\$628.46
102	PATEL, MADHU M. 7204 JACKSON STREET NORTH BERGEN, NJ 07047		07/20/2009	5662	\$49,671.23

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
103	PEREYRA, ALEJANDRO AND FERNANDEZ, OLIVIA PEREYRA AS JTWROS-TOD 181 CRANDON BOULEVARD #202 KEY BISCAYNE, FL 33149	08-13555 (JMP)	09/21/2009	22592	\$3,092.85
104	PICERNO, PETRINA M 8 HIXON TERRACE HOLMDEL, NJ 07733		09/22/2009	33114	\$1,127.23
105	PITTAS, MYRIAN E 21 READ AVENUE WILMINGTON, DE 19804	08-13555 (JMP)	09/25/2009	34949	Undetermined
106	PITTAS, MYRIAN E. 21 READ AVENUE WILMINGTON, DE 19804	08-13555 (JMP)	09/25/2009	34948	\$3,800.00
107	POMMERENING PROF. DR. DIETER COLONNADEN 39 HAMBURG, 20354 GERMANY		08/03/2009	7210	\$12,750.00
108	PRITCHETT, JACK 23732 MALIBU RD. MALIBU, CA 90265-4603	08-13555 (JMP)	03/05/2010	66366	\$12,415.00
109	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF COLORADO C/O ENTWISTLE & CAPPUCCI LLP ATTN: ANDREW J. ENTWISTLE, JOSHUA K PORTER 280 PARK AVENUE, 26 FLOOR WEST NEW YORK, NY 10017	08-13555 (JMP)	09/22/2009	29066	\$26,928,232.39
110	REIS KUO FONG JOSELYN & REIS JOANNA FRANCISCA NO. 7 MOORSOM DRIVE, JARDINE'S LOOKOUT , HONG KONG	08-13555 (JMP)	09/17/2009	15533	\$100,000.00
111	RILEY, RICHARD F. 3528 KELSEY LANE SW ROCHESTER, MN 55902	08-13555 (JMP)	04/16/2009	3795	\$5,250.40

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
112	RILEY, RICHARD F. & SUZANNE M. 3528 KELSEY LANE SW ROCHESTER, MN 55902	08-13555 (JMP)	04/16/2009	3797	\$5,250.40
113	RILEY, SUZANNE M. 3528 KELSEY LANE SW ROCHESTER, MN 55902	08-13555 (JMP)	04/16/2009	3796	\$9,967.00
114	RINCKEL, SAUNDRA D 25188 MARION AVENUE, APT. F408 PUNTA GORDA, FL 33950		08/10/2009	7869	Undetermined
115	ROMANO, PETER PAUL 140 WOODS OF ARDEN ROAD STATEN ISLAND, NY 10312	08-13555 (JMP)	04/09/2009	3726	\$1,098,315.74
116	RONG, LIN UNIT NO. 501, GATE 5, BLD 4 NO. 16 DONG ZHIMEN BEIXIAOJIE DONGCHENG DISTRICT BEIJING, 100007 CHINA	08-13555 (JMP)	09/24/2009	34719	\$100,000.00
117	ROULETT, JOHN P 6 CEDAR PL GARDEN CITY, NY 11530-5927		07/20/2009	5751	Undetermined
118	SACHS, MICHAEL C. 360 WEST 28TH ST, # 3B ATTN: MICHAEL C SACHS NEW YORK, NY 10001	08-13555 (JMP)	09/24/2008	16	\$1,465.48
119	SAGAR, DEEP & SOOD, MEERA ROSINKA, BALCARY GARDENS, BERKHAMSTED HERTFORDSHIRE, HP4 3UU UNITED KINGDOM	08-13555 (JMP)	11/03/2008	472	\$5,550.00
120	SANT'ANGELO, CELESTE M 799 PARK AV APT 16A NEW YORK, NY 10021		09/22/2009	27714	\$274,392.13

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
121	SARMAST, AIDA 752 E. NICHOLS DRIVE LITTLETON, CO 80122-2842		03/04/2010	66363	\$48,603.23
122	SARMAST, AIDA Y. 752 E NICHOLS DR LITTLETON, CO 80122		09/11/2009	11367	\$4,538.00
123	SEPHARDIC COMMUNITY CENTER 1901 OCEAN PARKWAY BROOKLYN, NY 11223-3056		07/15/2009	5392	\$1,000.00*
124	SG HAMBROS BANK (CHANNEL ISLANDS) LIMITED P.O. BOX 6 ST. PETER PORT GUERNSEY , GY1 3AE UNITED KINGDOM		06/29/2009	5026	\$215,129.64
125	SHAFIR, ROBERT S. 1930 BROADWAY, APR. 30C NEW YORK, NY 10023-6949	08-13555 (JMP)	09/22/2009	28237	Undetermined
126	SHIRLEY, WILLIAM L. 725 SEMINOLE POINT RD FAIR PLAY, SC 29643-3041		10/05/2009	36382	Undetermined
127	SHMERKIN, ELONA 2827 BROWN STREET APT. 1C BROOKLYN, NY 11235		08/19/2009	8742	\$14,000.00
128	SIEGEL, NEIL S. 266 GERMONDS ROAD WEST NYACK, NY 10994		07/24/2009	6091	\$5,210.00
129	SOCIETE EUROPEENNE DE BANQUE SA 19/21 BOULEVARD DU PRINCE HENRI LUXEMBOURG, L-1724	08-13555 (JMP)	09/21/2009	24319	\$5,075.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
130	SOJKA, CHRISTIAN ZACHARIAS GUNDIAN STRASSE 10 MARZ, 7221 AUSTRIA		08/28/2009	9692	\$1,400.00
131	SPREEUWENBERG, P.J. SCHRIJVERSDIJK 3 BRIELLE, 3231 LL NETHERLANDS		10/30/2009	57471	Undetermined
132	SWAGNER, MARGUERITE M. 70 RED OAK TERRACE T-HOUSE OAK RIDGE, NJ 07438-9190	08-13555 (JMP)	09/24/2009	34833	\$2,177.88*
133	TAMAKI, KANEDA SUITE 1913 19/F ASIAN HOUSE 1 HENNESSY ROAD WANCHAI, HONG KONG	08-13555 (JMP)	09/28/2009	35304	\$100,000.00
134	TANG, NORAH N 100 BEEKMAN ST #14L NEW YORK, NY 100038	08-13555 (JMP)	09/22/2009	26338	\$196,389.00
135	TANGKARAVAKOON, JATUPHAT & LA-OR 94/1 EKAMI 22 WATTANA BANGKOK, 10110 THAILAND		09/16/2009	14183	Undetermined
136	TAZAKI, TAKAHIRO 7-1-25-203 MINAMISUNA KOTOKU, 13 136-0076 JAPAN		08/31/2009	9888	\$169.90
137	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN,SURREY, KT3 5NQ UNITED KINGDOM		09/23/2009	34335	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
138	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN SURREY, KT3 5NQ UNITED KINGDOM	08-13555 (JMP)	09/23/2009	34413	Undetermined
139	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN, KT3 5NQ UNITED KINGDOM		09/23/2009	34414	Undetermined
140	TIETJEN, MIRELLA A. 15-19 209TH STREET BAYSIDE, NY 11360	08-13555 (JMP)	09/03/2009	10199	\$476.25
141	UNIFIED CREDIT TR UNDER ORELLANA FAMILY TR OLGA S ORELLANT TTEE 541 COMSTOCK LOS ANGELES, CA 90024	08-13555 (JMP)	04/27/2009	3980	Undetermined
142	WADE, RAYMOND 507 1/2 OCEAN PARK AVENUE BRADLEY BEACH, NJ 07720	08-13555 (JMP)	08/26/2009	9417	\$2,261.90
143	WAGOWSKI, HARRY 13 AVON LANE NEW CITY, NY 10956	08-13555 (JMP)	04/22/2009	3890	\$25,000.00
144	WAINWRIGHT, CHRISTINE IRA R/O 225 MOUNTAIN AVE PRINCETON, NJ 08540		08/05/2009	7360	\$860.08
145	WELLTEC INC NO. 7 MOORSOM DRIVE JARDINE'S LOOKOUT , HONG KONG	08-13555 (JMP)	09/17/2009	15534	\$200,000.00
146	WILKINSON, PATRICK M 99 TENNYSON DRIVE SHORT HILLS, NJ 07078-1016		09/01/2009	10011	\$49,646.48

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
147	WOLFGANG AND SABINE BELL C/O TILP INTERNATIONAL BIRKENWEG 11 SACHSELN, CH-6072 SWITZERLAND	08-13555 (JMP)	09/21/2009	26060	\$2,000.00
148	WONG, ALEX CHIN PANG NO. 2 PARK ROAD, 19/FL FLAT A, MID-LEVELS , HONG KONG	08-13555 (JMP)	09/08/2009	10751	\$100,000.00
149	WOODSON, ELIZABETH G. 106 NORTH STREET RICH CREEK, VA 24147	08-13555 (JMP)	12/11/2008	1289	\$0.00
150	ZAMORA, BARBARA L TOKYO MIDTOWN RESIDENCES # 1910 9-7-2 AKASAKA MINATO-KU, 107-0052 JAPAN		02/03/2010	66232	\$15,020.25
151	ZITO, ROBERT L. 4600 N SUNCASTLE CT. APPLETON, WI 54913	08-13555 (JMP)	11/03/2008	479	\$10,088.81
152	ZVI TRADING CORP. EMPLOYEES MONEY PURCHASE PENSION TRUST COLLEEN E. MCMANUS MIUCH SHELIST DENENBERG AMENT & RUBENSTEIN, P.C. 191 N. WACKER DRIVE, SUITE 1800 CHICAGO, IL 60606	08-13555 (JMP)	05/20/2009	4463	\$37,040.97
				TOTAL	\$57,483,837.52

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS'
SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY)**

Upon the seventy-fifth omnibus objection to claims, dated December 8, 2010 (the “Seventy-Fifth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Stock Claims as equity interests, all as more fully described in the Seventy-Fifth Omnibus Objection to Claims; and due and proper notice of the Seventy-Fifth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A attached thereto; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Seventy-Fifth Omnibus

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Seventy-Fifth Omnibus Objection to Claims.

Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Fifth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Seventy-Fifth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to sections 502(b) and 510(b) of the Bankruptcy Code, the Stock Claims listed on Exhibit 1 annexed hereto are hereby reclassified as equity interests; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE